



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: SAUKVILLE MUNICIPAL WATER UTILITY

Principal Office: 639 EAST GREEN BAY AVENUE  
SAUKVILLE, WI 53080

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** SAUKVILLE MUNICIPAL WATER UTILITY**Utility Address:** 639 EAST GREEN BAY AVENUE  
SAUKVILLE, WI 53080**When was utility organized?** 1/1/1942**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR CHRISTOPHER B LEAR**Title:** ADMINISTRATOR-CLERK**Office Address:**639 EAST GREEN BAY AVENUE  
SAUKVILLE, WI 53080**Telephone:** (414) 284 - 9423**Fax Number:** (414) 284 - 9527**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MS VICKI HELLENBRAND**Title:** MANAGER**Office Address:** VIRCHOW, KRAUSE & CO., LLP4600 AMERICAN PKWY  
P.O. BOX 7398  
MADISON, WI 53798**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** vhellenbrand@virchowkrause.com

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MS VICKI HELLENBRAND**Title:** MANAGER**Office Address:** VIRCHOW, KRAUSE & CO., LLP4600 AMERICAN PKWY  
P.O. BOX 7398  
MADISON, WI 53798**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** vhellenbrand@virchowkrause.com**Date of most recent audit report:** 7/23/1999**Period covered by most recent audit:** 1998

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** GERALD DICKMANN**Title:** UTILITY SUPERINTENDENT**Office Address:**639 EAST GREEN BAY AVENUE  
SAUKVILLE, WI 53080**Telephone:** (414) 284 - 9620**Fax Number:** (414) 284 - 9507**E-mail Address:**

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**Name of utility commission/committee:**    Utility Committee

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**Names of members of utility commission/committee:**MR JAMES CORGIAT, CHAIRMAN  
LYLE COTTRELL  
DONNA D'ANGELO

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:****Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	618,471	657,037	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	301,787	227,788	<b>2</b>
Depreciation Expense (403)	122,011	95,062	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	118,735	100,689	<b>5</b>
<b>Total Operating Expenses</b>	<b>542,533</b>	<b>423,539</b>	
<b>Net Operating Income</b>	<b>75,938</b>	<b>233,498</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>75,938</b>	<b>233,498</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	32,753	65,261	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>32,753</b>	<b>65,261</b>	
<b>Total Income</b>	<b>108,691</b>	<b>298,759</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>108,691</b>	<b>298,759</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	178,881	170,139	<b>14</b>
Amortization of Debt Discount and Expense (428)	5,100	5,100	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	0	500	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	47,563	63,469	<b>19</b>
<b>Total Interest Charges</b>	<b>136,418</b>	<b>112,270</b>	
<b>Net Income</b>	<b>(27,727)</b>	<b>186,489</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,060,396	873,907	<b>20</b>
Balance Transferred from Income (433)	(27,727)	186,489	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,032,669</b>	<b>1,060,396</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST EARNED ON INVESTMENTS AND SPECIAL FUNDS	32,753	5
<b>Total (Acct. 419):</b>	<b>32,753</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	



**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	618,471	0	0	0	<b>618,471</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>					<b>0</b>	<b>6</b>
.						
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>618,471</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>618,471</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	112,528		<b>112,528</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts			<b>0</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>112,528</b>	<b>0</b>	<b>112,528</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	6,577,857	5,907,885	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,116,855	992,606	<b>2</b>
<b>Net Utility Plant</b>	<b>5,461,002</b>	<b>4,915,279</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	111,163	108,830	<b>6</b>
Special Funds (125)	326,595	803,544	<b>7</b>
<b>Total Other Property and Investments</b>	<b>437,758</b>	<b>912,374</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	429,875	(481,625)	<b>8</b>
Temporary Cash Investments (132)		1,329,152	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	95,375	98,629	<b>11</b>
Other Accounts Receivable (143)	1,768	1,768	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	399,423	244,546	<b>14</b>
Materials and Supplies (150)	0	0	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>926,441</b>	<b>1,192,470</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	62,057	67,157	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>62,057</b>	<b>67,157</b>	
<b>Total Assets and Other Debits</b>	<b>6,887,258</b>	<b>7,087,280</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	247,010	247,010	<b>21</b>
Appropriated Earned Surplus (215)	36,958	39,027	<b>22</b>
Unappropriated Earned Surplus (216)	1,032,669	1,060,396	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,316,637</b>	<b>1,346,433</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	3,570,000	3,662,333	<b>24</b>
Advances from Municipality (223)	0		<b>25</b>
Other Long-Term Debt (224)	0		<b>26</b>
<b>Total Long-Term Debt</b>	<b>3,570,000</b>	<b>3,662,333</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		<b>27</b>
Accounts Payable (232)	29,385	222,097	<b>28</b>
Payables to Municipality (233)	122,040	39,908	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	110,376	83,927	<b>31</b>
Interest Accrued (237)	29,700	31,300	<b>32</b>
Other Current and Accrued Liabilities (238)	26,836	18,998	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>318,337</b>	<b>396,230</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,682,284	1,682,284	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>6,887,258</b>	<b>7,087,280</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	6,434,066	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)	143,791				<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	<b>6,577,857</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,116,855	0	0	0	<b>10</b>
<b>Total Accumulated Provision</b>	<b>1,116,855</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>5,461,002</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	992,606				<b>992,606</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	122,011				<b>122,011</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,551				<b>3,551</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>125,562</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>125,562</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	1,313				<b>1,313</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>1,313</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,313</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,116,855</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,116,855</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	0 1
Other					0	0 2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<b>0</b>	<b>0</b>

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 Bonds	1,600	428	663	1
1996 Bonds	2,900	428	50,040	2
1997 BAN's	600	428	11,354	3
Total			62,057	
Unamortized premium on debt (251)				
NONE				4
Total			0	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	247,010	1
<b>Changes during year (explain):</b>		2
<b>Balance end of year</b>	<b>247,010</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1980 GEEC Bonds	05/15/1980	05/01/2019	5.00%	515,000	<b>1</b>
1993 G.O. Bonds	09/01/1993	09/01/2001	3.43%	50,000	<b>2</b>
1996 Mortgage Revenue Bonds	03/01/1996	03/01/2016	5.20%	1,880,000	<b>3</b>
1997 BAN's	03/01/1997	03/01/2001	4.45%	1,125,000	<b>4</b>
<b>Total Bonds (Account 221):</b>				<b>3,570,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	83,927	1
<b>Accruals:</b>		
Charged water department expense	118,735	2
Charged electric department expense		3
Charged sewer department expense	1,313	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>120,048</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	83,927	6
Social Security taxes	8,639	7
PSC Remainder Assessment	1,033	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>93,599</b>	
<b>Balance end of year</b>	<b>110,376</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1980 GEEC Bonds	4,400	26,025	26,125	<b>4,300</b>	1
1993 Bonds	2,200	5,236	6,436	<b>1,000</b>	2
1996 Mortgage Revenue Bonds	16,400	97,557	97,857	<b>16,100</b>	3
1997 BAN's	8,300	50,063	50,063	<b>8,300</b>	4
<b>Subtotal</b>	<b>31,300</b>	<b>178,881</b>	<b>180,481</b>	<b>29,700</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>31,300</b>	<b>178,881</b>	<b>180,481</b>	<b>29,700</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,682,284	0	0	0	0	<b>1,682,284</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services						<b>0</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>1,682,284</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,682,284</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	45,359	2
FREEMAN ESCROW ACCOUNT	65,804	3
<b>Total (Acct. 124):</b>	<b>111,163</b>	
<b>Special Funds (125):</b>		
REDEMPTION ACCOUNT	278,945	4
DEPRECIATION ACCOUNT	47,650	5
<b>Total (Acct. 125):</b>	<b>326,595</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	95,375	7
Electric		8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>95,375</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
NONE		13
1995 LATERAL CHARGE TO BE PAID WHEN AREA IS DEVELOPED	1,768	14
<b>Total (Acct. 143):</b>	<b>1,768</b>	
<b>Receivables from Municipality (145):</b>		
1998 TAX ROLL	65,873	15
PUBLIC FIRE PROTECTION	333,550	16
<b>Total (Acct. 145):</b>	<b>399,423</b>	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
<b>Extraordinary Property Losses (182):</b>	
NONE	18
<b>Total (Acct. 182):</b>	<b>0</b>
<b>Other Deferred Debits (183):</b>	
NONE	19
<b>Total (Acct. 183):</b>	<b>0</b>
<b>Payables to Municipality (233):</b>	
PAYABLE TO MUNICIPALITY	122,040    20
<b>Total (Acct. 233):</b>	<b>122,040</b>
<b>Other Deferred Credits (253):</b>	
NONE	21
<b>Total (Acct. 253):</b>	<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	5,746,983	0	0	0	<b>5,746,983</b>	<b>1</b>
Materials and Supplies	0	0	0	0	<b>0</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,054,730	0	0	0	<b>1,054,730</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	1,682,284	0	0	0	<b>1,682,284</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>3,009,969</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,009,969</b>	
Net Operating Income	75,938	0	0	0	<b>75,938</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>2.52%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>2.52%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	247,010	1
Appropriated Earned Surplus	37,992	2
Unappropriated Earned Surplus	1,046,532	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,331,534</b>	
<b>Net Income</b>		
Net Income	(27,727)	5
<b>Percent Return on Proprietary Capital</b>	<b>-2.08%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

This report is revised filing. It was imported 9/30/99 (see below). Elaine has original datafile (with review comments) on her D drive. ele

In regards to your September 17, 1999 letter to Christopher Lear at the Saukville Municipal Water Utility. We completed the 1998 audit in September and prepared a revised PSC report with the audited numbers. A copy of the report was mailed to the PSC during the week of September 20th. it is in the best interests of all parties to replace the original report with the one mailed last week. If you have any questons, please contact either Vicki Hellenbrand or Russ Hissom at (608) 249-6622. Thank you.

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	597,738	1
<b>Total Sales of Water</b>	<b>597,738</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	17,363	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,370	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>20,733</b>	
<b>Total Operating Revenues</b>	<b>618,471</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	59,954	8
Pumping Expenses (620-625)	48,342	9
Water Treatment Expenses (630-635)	5,321	10
Transmission and Distribution Expenses (640-655)	42,915	11
Customer Accounts Expenses (901-904)	22,039	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	123,216	14
<b>Total Operation and Maintenance Expenses</b>	<b>301,787</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	122,011	15
Amortization Expense (404-407)		16
Taxes (408)	118,735	17
<b>Total Other Operating Expenses</b>	<b>240,746</b>	
<b>Total Operating Expenses</b>	<b>542,533</b>	
<b>NET OPERATING INCOME</b>	<b>75,938</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,104	93,329	148,948	4
Commercial	122	42,137	44,808	5
Industrial	34	192,296	240,016	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,260</b>	<b>327,762</b>	<b>433,772</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		161,978	8
Other Sales to Public Authorities (464)	9	1,140	1,988	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,270</b>	<b>328,902</b>	<b>597,738</b>	



**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	161,978	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>161,978</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	17,363	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>17,363</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,370	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>3,370</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	25,325	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	4,519	3
Maintenance of Water Source Plant (605)	30,110	4
<b>Total Source of Supply Expenses</b>	<b>59,954</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	7,450	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	37,988	7
Operation Supplies and Expenses (623)	1,303	8
Maintenance of Pumping Plant (625)	1,601	9
<b>Total Pumping Expenses</b>	<b>48,342</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)		10
Chemicals (631)	5,321	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>5,321</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	8,455	14
Operation Supplies and Expenses (641)	712	15
Maintenance of Distribution Reservoirs and Standpipes (650)	723	16
Maintenance of Mains (651)	14,653	17
Maintenance of Services (652)	4,443	18
Maintenance of Meters (653)	9,844	19
Maintenance of Hydrants (654)	4,085	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>42,915</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	1,973	22
Accounting and Collecting Labor (902)	16,875	23
Supplies and Expenses (903)	3,191	24
Uncollectible Accounts (904)		25
<b>Total Customer Accounts Expenses</b>	<b>22,039</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		26
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	29,085	27
Office Supplies and Expenses (921)		28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	18,021	30
Property Insurance (924)	7,249	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	60,481	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	8,380	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)		37
<b>Total Administrative and General Expenses</b>	<b>123,216</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>301,787</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		110,376	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,313	<b>2</b>
<b>Net property tax equivalent</b>		<b>109,063</b>	
Social Security		8,639	<b>3</b>
PSC Remainder Assessment		1,033	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>118,735</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Ozaukee				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.221350				3
County tax rate	mills		2.564550				4
Local tax rate	mills		6.405600				5
School tax rate	mills		13.883340				6
Voc. school tax rate	mills		2.205860				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.280700</b>				10
Less: state credit	mills		2.040270				11
<b>Net tax rate</b>	mills		<b>23.240430</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.405600</b>				14
<b>Combined School Tax Rate</b>	mills		<b>16.089200</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>22.494800</b>				17
<b>Total Tax Rate</b>	mills		<b>25.280700</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.889801</b>				19
<b>Total tax net of state credit</b>	mills		<b>23.240430</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.679365</b>				21
Utility Plant, Jan. 1	\$	<b>5,907,885</b>	5,907,885				22
Materials & Supplies	\$	<b>0</b>	0				23
<b>Subtotal</b>	\$	<b>5,907,885</b>	<b>5,907,885</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>5,907,885</b>	<b>5,907,885</b>				26
Assessment Ratio	dec.		0.903456				27
<b>Assessed Value</b>	\$	<b>5,337,514</b>	<b>5,337,514</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.679365</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>110,376</b>	<b>110,376</b>				30
Tax Equivalent per 1994 PSC Report	\$	94,387					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>110,376</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	19,449		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	119,295	51,662	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	83,946		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>222,690</b>	<b>51,662</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	200		12
Structures and Improvements (321)	349,278	466,652	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	281,184	278,373	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	15,611	86,619	20
<b>Total Pumping Plant</b>	<b>646,273</b>	<b>831,644</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	38,778		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	13,132	6,115	23
<b>Total Water Treatment Plant</b>	<b>51,910</b>	<b>6,115</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	3,419		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			19,449	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			170,957	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			83,946	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>274,352</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			200	12
Structures and Improvements (321)	510		815,420	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			559,557	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			102,230	20
<b>Total Pumping Plant</b>	<b>510</b>	<b>0</b>	<b>1,477,407</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			38,778	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			19,247	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>58,025</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			3,419	24
Structures and Improvements (341)			0	25



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	1,164,243	403,209	26
Transmission and Distribution Mains (343)	2,062,621	84,053	27
Fire Mains (344)	0		28
Services (345)	341,938	2,883	29
Meters (346)	140,585	1,329	30
Hydrants (348)	239,764	24,107	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>3,952,570</b>	<b>515,581</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	1,373	3,011	35
Computer Equipment (391.1)	14,447		36
Transportation Equipment (392)	52,797		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	16,405		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	101,436		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>186,458</b>	<b>3,011</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,059,901</b>	<b>1,408,013</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>5,059,901</b>	<b>1,408,013</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)		(32,535)	1,534,917	26
Transmission and Distribution Mains (343)			2,146,674	27
Fire Mains (344)			0	28
Services (345)			344,821	29
Meters (346)	50		141,864	30
Hydrants (348)			263,871	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>50</b>	<b>(32,535)</b>	<b>4,435,566</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)	753		3,631	35
Computer Equipment (391.1)			14,447	36
Transportation Equipment (392)			52,797	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			0	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			16,405	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			101,436	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>753</b>	<b>0</b>	<b>188,716</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,313</b>	<b>(32,535)</b>	<b>6,434,066</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>1,313</b>	<b>(32,535)</b>	<b>6,434,066</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			33,305	33,305	1
February			31,971	31,971	2
March			40,280	40,280	3
April			38,412	38,412	4
May			41,025	41,025	5
June			39,128	39,128	6
July			39,167	39,167	7
August			34,364	34,364	8
September			34,872	34,872	9
October			36,555	36,555	10
November			33,080	33,080	11
December			35,098	35,098	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>437,257</b>	<b>437,257</b>	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				437,257	16
Less: Water sold				328,902	17
Losses and unaccounted for				108,355	18
Percent unaccounted for to the nearest whole percent (%)				25%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,796	21
Date of maximum: 9/15/1998					22
Cause of maximum:					23
Industrial Use.					
Minimum gallons pumped by all methods in any one day during reporting year				627	24
Date of minimum: 11/28/1998					25
Total KWH used for pumping for the year				561,434	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
110 WEST DEKORA STREET	Well #1	492	12	432,000	Yes	<b>1</b>
CHURCH & TOWER STREET	Well #2	485	12	288,000	No	<b>2</b>
HWY 57 & FOSTER STREET	Well #3	495	12	576,000	Yes	<b>3</b>
405 PROGRESS DRIVE	Well #4	500	19	1,152,000	Yes	<b>4</b>
431 NORTHWOODS ROAD	Well #5	490	16	1,139,000	Yes	<b>5</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL #1	WELL #2	WELL #3	<b>1</b>
Location	110 W. DEKORA STREET	CHURCH & TOWER STREET	HWY 57 & FOSTER STREET	<b>2</b>
Purpose	P	S	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	LAYNE	LAYNE	LAYNE	<b>5</b>
Year Installed	1941	1961	1973	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	175	190	370	<b>8</b>
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	<b>9</b>
Year Installed	1941	1961	1973	<b>10</b>
Type	NATURAL GAS	OTHER	PROPANE	<b>11</b>
Horsepower	40	24	60	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL #4	WELL #5		<b>14</b>
Location	405 PROGRESS DRIVE	431 NORTHWOODS ROAD		<b>15</b>
Purpose	P	P		<b>16</b>
Destination	D	D		<b>17</b>
Pump Manufacturer	LAYNE	GOULDS PUMP		<b>18</b>
Year Installed	1990	1998		<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE		<b>20</b>
Actual Capacity (gpm)	1,050	790		<b>21</b>
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S. ELECTRICAL MOTORS		<b>22</b>
Year Installed	1980	1998		<b>23</b>
Type	PROPANE	DIESEL		<b>24</b>
Horsepower	50	60		<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	QUADE PARK	TOWER	WELL #3	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	R	<b>4</b>
				<b>5</b>
Year constructed	1973	1998	1989	<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	89	129	0	<b>10</b>
Total capacity in gallons	400,000	500,000	100,000	<b>11</b>
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)				<b>13</b>
				<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)				<b>15</b>
				<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)				<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				<b>20</b>
				<b>21</b>
				<b>22</b>
Is a corrosion control chemical used (yes, no)?				<b>23</b>
				<b>24</b>
Is water fluoridated (yes, no)?				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	WELL #4	WELL #5	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	4
			5
Year constructed	1980	1998	6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	8
			9
Elevation difference in feet (See Headnote 3.)	0	0	10
			11
Total capacity in gallons	300,000	150,000	12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)			14
			15
Points of application (wellhouse, central facilities, booster station, other)			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25



**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	400	0	0	0	400	1
M	D	4.000	260	0	0	0	260	2
M	D	6.000	32,746	607	0	0	33,353	3
P	D	6.000	1,040	0	0	0	1,040	4
M	D	8.000	24,758	0	0	0	24,758	5
P	D	8.000	9,161	0	0	0	9,161	6
M	D	10.000	16,551	0	0	0	16,551	7
M	D	12.000	9,626	937	0	0	10,563	8
P	D	12.000	3,100	0	0	0	3,100	9
M	D	16.000	4,044	269	0	0	4,313	10
Total Within Municipality			101,686	1,813	0	0	103,499	
Total Utility			101,686	1,813	0	0	103,499	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	371	0	0	0	371		1
M	1.000	643	31	0	0	674		2
M	1.250	61	0	0	0	61		3
M	1.500	10	2	0	0	12		4
M	2.000	29	0	0	0	29		5
M	3.000	3	0	0	0	3		6
M	4.000	1	0	0	0	1		7
M	6.000	2	0	0	0	2		8
<b>Total Utility</b>		<b>1,120</b>	<b>33</b>	<b>0</b>	<b>0</b>	<b>1,153</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,277	113	35	0	1,355	120	1
1.000	84	0	0	0	84	0	2
1.250	2	0	0	0	2	0	3
1.500	23	2	0	0	25	0	4
2.000	20	0	0	0	20	4	5
3.000	3	0	0	0	3	0	6
4.000	4	0	0	0	4	0	7
6.000	3	0	0	0	3	3	8
<b>Total:</b>	<b>1,416</b>	<b>115</b>	<b>35</b>	<b>0</b>	<b>1,496</b>	<b>127</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,096	65	12	0	0	182	1,355	1
1.000	0	41	8	4	0	31	84	2
1.250	0	1	0	0	0	1	2	3
1.500	0	0	12	1	0	12	25	4
2.000	0	8	4	1	0	7	20	5
3.000	0	0	1	0	0	2	3	6
4.000	0	0	3	0	0	1	4	7
6.000	0	0	3	0	0	0	3	8
<b>Total:</b>	<b>1,096</b>	<b>115</b>	<b>43</b>	<b>6</b>	<b>0</b>	<b>236</b>	<b>1,496</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	230	6			236	2
<b>Total Fire Hydrants</b>	<b>230</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>236</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	236
Number of distribution system valves end of year:	245
Number of distribution valves operated during year:	98

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## WATER OPERATING SECTION FOOTNOTES

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### Water Utility Plant in Service (Page W-08)

Account 325 - Well #5 was added in 1998 with the corresponding electric pumping equipment.

Account 328 - Well #5 was added in 1998 with the corresponding other pumping equipment.

Account 342 - A new water tower was constructed in 1998.

Account 314 - Well # 5 was added in 1998.

Account 321 - Well # 5 was added in 1998.

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### Water Mains (Page W-15)

1998 additions of water mains were paid for by the utility.

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### Water Services (Page W-16)

1998 additions of water services were paid for by the utility.

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### Hydrants and Distribution System Valves (Page W-18)

Less than half of the distribution valves were operated in 1998 due to maintenance and time constraints. An effort will be made in 1999 to catch up on the every two year operation schedule.

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